

THE FRANKLIN COUNTY BOARD OF SUPERVISORS HELD THEIR REGULAR MONTHLY MEETING ON TUESDAY, JANUARY 18TH, 2005, AT 1:30 P.M., IN THE BOARD OF SUPERVISORS MEETING ROOM IN THE COUNTY COURTHOUSE.

THERE WERE PRESENT: Wayne Angell, Chairman
Charles Wagner, Vice-Chairman
Russ Johnson
David Hurt
Charles Poindexter
Page Matherly
Hubert Quinn

OTHERS PRESENT: Richard E. Huff, II, County Administrator
Bonnie N. Johnson, Asst. County Administrator
Christopher L. Whitlow, Asst. County Administrator
B. J. Jefferson, County Attorney
Sharon K. Tudor, CMC, Clerk

PUBLIC HEARING

The County of Franklin will hold a public hearing on ***Tuesday, January 18th, 2005***, at approximately 6:00 P.M., in the Board of Supervisor's Meeting Room to consider proposed amendments to ***Section 20-18*** of the Franklin County Code increasing the gross income and combined net worth provisions of the *Exemption for Elderly Persons and the Totally and Permanently Disabled Ordinance* as follows:

Sec. 20-18. Exemption for Elderly Persons and the Totally and Permanently Disabled.

(a) *Exemption authorized.* Real estate tax exemption is provided for qualified property owners, who are not less than sixty-five (65) years of age or permanently and totally disabled who are eligible according to the terms of this section. Persons qualifying for exemption are deemed to be bearing an extraordinary real estate tax burden in relation to their income and financial worth.

(b) *Administration of the exemption.* The exemption shall be administered by the commissioner of the revenue according to the general provisions contained in this section. The commissioner of the revenue is hereby authorized and empowered to prescribe, adopt, promulgate and enforce rules and regulations in conformity with the general provisions of this section, including the requirements of answers under oath, as may be reasonably necessary to determine qualifications for exemption as specified by this section. The commissioner of the revenue may require the production of certified tax returns and appraisal reports to establish income or financial worth.

(c) *Requirements for exemption.* Exemption shall be granted for real estate taxes on the qualifying dwelling and land, not exceeding ~~one (1)~~ **five (5) acres**, subject to the following provisions:

(1) The title of the property for which exemption is claimed is held, or partially held, on January 1 of the taxable year, by the person or persons claiming exemption.

(2) The head of the household occupying the dwelling and owning title, or partial title, thereto is sixty-five (65) years of age or

(3) The total combined income during the immediately preceding calendar year from all sources of the owners of the dwelling living therein and of the owners' relatives living in the dwelling shall not exceed ~~twenty-one thousand dollars (\$21,000.00)~~; **twenty-five thousand dollars (\$25,000)** provided, that the first ~~fifteen hundred dollars (\$1,500.00)~~ **thirty-five hundred dollars (\$3,500)** of income of each relative, other than spouse, of the owner, or owners, who is living in the dwelling shall not be included in such total.

(4) The net combined financial worth, including equitable interests, as of the thirty-first day of December of the immediately preceding calendar year of the owners, and of the spouse of any owner, excluding the value of the dwelling and the land, not exceeding ~~one (1) acre~~, **five (5) acres** upon which it is situated shall not exceed ~~fifty thousand dollars (\$50,000.00)~~ **eighty thousand dollars (\$80,000.00)**.

(d) *Claiming exemption:*

(1) Annually, and not later than May 1 of the taxable year, the person or persons claiming an exemption must file a real estate tax exemption application with the commissioner of the revenue. First-time applicants and hardship cases may be granted an additional 30-day extension by the commissioner of the revenue. Under this provision, application would need to be filed no later than May 31 with the commissioner of revenue.

(2) The application shall be set forth, in a manner prescribed by the commissioner of the revenue, the location, assessed value and tax on the property and the names of the related persons occupying the dwelling for which exemption is claimed, their gross combined net worth of the owners and the spouse of any owner.

(3) If, after audit and investigation, the commissioner of the revenue determines that the person or persons are qualified for exemption, he shall issue to the person a certificate which shall show the amount of the exemption from the claimant's real estate tax liability upon the qualifying dwelling and land, not exceeding ~~one (1) acre~~ **five (5) acres**.

(4) Changes in respect to income, financial worth, ownership of property or other factors occurring during the taxable year for which the application is filed and having the effect of exceeding or violating the limitations and conditions provided herein, or by any ordinance adopted hereafter, shall nullify any exemption for the then-current taxable year and the taxable year immediately following.

(e) *Amount of exemption.* The person or persons qualifying for and claiming exemption shall be relieved of that portion of the real estate tax levied on the qualifying dwelling and land, not exceeding ~~one (1)~~ five (5) acres, in the amount calculated in accordance with the following schedule:

TABLE INSET:

Combined Gross Income	Combined Net Worth	Owner's Relief Plan Net Worth (in dollars)					
\$21,000.00 \$25,000.00	\$50,000.00 \$80,000.00	Income	\$0.00-- \$10,000.00 (%) \$12,000.00	\$10,001.00-- \$20,000.00 (%) \$12,001- \$25,000	\$20,001.00-- \$30,000.00 (%) \$25,001- \$35,000	\$30,001.00-- \$40,000.00 (%) \$35,001- \$50,000	\$40,001.00-- \$50,000.00 % \$50,001- \$80,000
		\$0.00--					
		\$5,000.00	95	85	75	65	40
		\$5,001.00--					

Combined Gross Income	Combined Net Worth	Owner's Relief Plan Net Worth (in dollars)					
\$21,000.00 \$25,000.00	\$50,000.00 \$80,000.00	Income	\$0.00-- \$10,000.00 (%) \$12,000.00	\$10,001.00-- \$20,000.00 (%) \$12,001- \$25,000	\$20,001.00-- \$30,000.00 (%) \$25,001- \$35,000	\$30,001.00-- \$40,000.00 (%) \$35,001- \$50,000	\$40,001.00-- \$50,000.00 % \$50,001- \$80,000
		\$9,000.00	85	75	65	40	30
		\$9,001.00--					
		\$12,000.00	75	65	50	30	20
		\$12,001.00--					
		\$15,000.00	65	55	40	20	10
		\$15,001--					
		\$18,000	55	45	30	10	10
		\$18,001--					
		\$21,000 \$25,000	45	35	20	10	10

(f) *False claims.* The false claiming of the exemption authorized in this section shall constitute a misdemeanor.

(g) *Effective date.* The exemption herein authorized shall be effective for the tax year commencing January 1, 1986, (**January 18th, 2005, amended**) and for each tax year thereafter until otherwise provided by law or ordinance.

(Ord. of 1-21-86; Res. of 5-31-88; Res. No. 21-06-93, 6-15-93; Res. No. 13-09-2001, 9-18-01)

Editor's note: Being not specifically amendatory of the Code, the provisions adopted Jan. 21, 1986, have been included herein as a new § 20-18 at the discretion of the editor.

Secs. 20-19--20-30. Reserved.

No one spoke for or against the proposed.

(RESOLUTION #12-01-2005)

BE IT THEREFORE RESOLVED, by the Board of Supervisors to approve the ordinance amendments for Elderly Persons and the Totally and Permanently Disabled as advertised and presented.

MOTION BY: David Hurt

SECONDED BY: Hubert Quinn

VOTING ON THE MOTION WAS AS FOLLOWS:

AYES: Johnson, Hurt, Poindexter, Wagner, Matherly, Quinn & Angell

BY: _____
Sharon K. Tudor, CMC
Clerk to the Board of Supervisors